



GENERAL ASSEMBLY

COMMONWEALTH OF KENTUCKY

2005 REGULAR SESSION

SENATE BILL NO. 13

AS ENACTED

TUESDAY, MARCH 8, 2005

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TREY GRAYSON
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY R. Adler

AN ACT relating to levy and recall of taxes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1 Section 1. KRS 132.017 is amended to read as follows:

2 (1) *As used in this section, "local governmental entity" includes a county fiscal court*
 3 *and legislative body of a city, urban-county government, consolidated local*
 4 *government, charter county government, or other taxing district.*

5 (2) (a) That portion of a tax rate levied by an ordinance, order, resolution, or motion
 6 of a *local governmental entity or district board of education*~~[county fiscal~~
 7 ~~court, district board of education, or legislative body of a city, urban-county~~
 8 ~~government, consolidated local government, or other taxing district]~~ subject to
 9 recall as provided for in KRS 68.245, 132.023, 132.027, and 160.470, shall go
 10 into effect forty-five (45) days after its passage.

11 (b) ~~[If]~~During the forty-five (45) days next following the passage of the
 12 *ordinance, order, resolution, or motion, any five (5) qualified voters who*
 13 *reside in the area where the tax levy will be imposed may commence petition*
 14 *proceedings to protest the passage of the ordinance, order, resolution, or*
 15 *motion by filing with the county clerk an affidavit stating that they*
 16 *constitute the petition committee and that they will be responsible for*
 17 *circulating the petition and filing it in the proper form within forty-five (45)*
 18 *days from the passage of the ordinance, order, resolution, or motion. The*
 19 *affidavit shall state their names and addresses and specify the address to*
 20 *which all notices to the committee are to be sent. Upon receipt of the*
 21 *affidavit, the county clerk shall:*

22 1. *At the time of filing of the affidavit, notify the petition committee of all*
 23 *statutory requirements for the filing of a valid petition under this*
 24 *section;*

25 2. *At the time of the filing of the affidavit, notify the petition committee*

1 that the clerk will publish a notice identifying the tax levy being
 2 challenged and providing the names and addresses of the petition
 3 committee in a newspaper of general circulation within the county, if
 4 such publication exists, if the petition committee remits an amount
 5 equal to the cost of publishing the notice determined in accordance
 6 with the provisions of KRS 424.160 at the time of the filing of the
 7 affidavit. If the petition committee elects to have the notice published,
 8 the clerk shall publish the notice within five (5) days of receipt of the
 9 affidavit; and

10 3. Deliver a copy of the affidavit to the appropriate local governmental
 11 entity or district board of education.

12 (c) The petition shall be filed with the county clerk within forty-five (45) days of
 13 the passage of the ordinance, order, resolution, or motion. All papers of the
 14 petition shall be uniform in size and style and shall be assembled in one (1)
 15 instrument for filing. Each sheet of the petition shall contain the names of
 16 voters from one (1) voting precinct only, and shall include the name,
 17 number and designation of the precinct in which the voters signing the
 18 petition live. The inclusion of an invalid signature on a page shall not
 19 invalidate the entire page of the petition, but shall instead result in the
 20 invalid signature being stricken and not counted. Each signature shall be
 21 executed in ink or indelible pencil and shall be followed by the printed
 22 name, street address, and Social Security number or birthdate of the person
 23 signing. The petition shall be~~[a petition]~~ signed by a number of registered and
 24 qualified voters residing in the affected jurisdiction equal to at least~~[equal~~
 25 ~~to]~~ ten percent (10%) of the total number of votes cast~~[voters voting]~~ in the
 26 last preceding presidential election.

27 (d) Upon the filing of the petition with the county clerk,~~[is presented to the~~

1 ~~county clerk or his authorized deputy protesting against passage of the~~
 2 ~~ordinance, order, resolution, or motion,]~~ the ordinance, order, resolution, or
 3 motion shall be suspended from going into effect until after the election
 4 referred to in subsection ~~(3)~~~~((2))~~ of this section is held, or until the petition is
 5 finally determined to be insufficient and no further action may be taken
 6 pursuant to paragraph (h) of this subsection.

7 (e) ~~[When the petition is presented to]~~The county clerk~~[or his authorized deputy,~~
 8 ~~the officer]~~ shall immediately notify the presiding officer of the appropriate
 9 local governmental entity or district board of education that the petition has
 10 been received and shall, within thirty (30) days of the receipt of the petition,
 11 make a determination of whether the petition contains enough signatures of
 12 qualified voters to place the ordinance, order, resolution, or motion before
 13 the voters~~[fiscal court, district board of education, legislative body of a city,~~
 14 ~~consolidated local government, urban county government, or other taxing~~
 15 ~~district, as the case may be. Each sheet of the petition shall contain the names,~~
 16 ~~residence addresses, and Social Security numbers or dates of birth of voters in~~
 17 ~~but one (1) voting precinct, and each sheet shall state the name, number, or~~
 18 ~~designation of the precinct and, where applicable, the name, designation, or~~
 19 ~~number of the district or ward wherein the precinct is situated. The county~~
 20 ~~clerk shall make the conclusive determination of whether the petition contains~~
 21 ~~enough signatures of qualified voters to suspend the effect of the order or~~
 22 ~~resolution].~~

23 (f) If the county clerk finds the petition to be sufficient, the clerk shall certify to
 24 the petition committee and the local governmental entity or district board of
 25 education within the thirty (30) day period provided for in paragraph (e) of
 26 this subsection that the petition is properly presented and in compliance
 27 with the provisions of this section, and that the ordinance, order, resolution,

1 or motion levying the tax will be placed before the voters for approval.

2 (g) If the county clerk finds the petition to be insufficient, the clerk shall,
 3 within the thirty (30) day period provided for in paragraph (e) of this
 4 subsection, notify, in writing, the petition committee and the local
 5 governmental entity or district board of education of the specific
 6 deficiencies found. Notification shall be sent by certified mail and shall be
 7 published at least one (1) time in a newspaper of general circulation within
 8 the county containing the local governmental entity or district board of
 9 education levying the tax, or if there is no such newspaper, shall be posted
 10 at the courthouse door.

11 (h) A final determination of the sufficiency of a petition shall be subject to final
 12 review by the Circuit Court of the county in which the local governmental
 13 entity or district board of education is located, and shall be limited to the
 14 validity of the county clerk's determination. Any petition challenging the
 15 county clerk's final determination shall be filed within ten (10) days of the
 16 issuance of the clerk's final determination.

17 (i)[(b)] The local governmental entity or district board of education~~[county~~
 18 ~~fiscal court, district board of education, or legislative body of a city, urban-~~
 19 ~~county government, consolidated local government, or other taxing district]~~
 20 may cause the cancellation of the election by reconsidering the ordinance,
 21 order, resolution, or motion and amending the ordinance, order, resolution, or
 22 motion to levy a tax rate which will produce no more revenue from real
 23 property, exclusive of revenue from new property as defined in KRS 132.010,
 24 than four percent (4%) over the amount of revenue produced by the
 25 compensating tax rate defined in KRS 132.010 from real property. The action
 26 by the local governmental entity or district board of education~~[county fiscal~~
 27 ~~court, district board of education, legislative body of a city, urban county~~

government, consolidated local government, or other taxing district] shall be valid only if taken within fifteen (15) days following the date the clerk finds the petition to be sufficient~~[of the presentation of the petition]~~.

~~(3)~~~~(2)~~ (a) If an election is necessary under the provisions of subsection ~~(2)~~~~(1)~~ of this section, the county fiscal court, legislative body of a city, urban-county government, consolidated local government, or other taxing district shall cause to be submitted to the voters of the county, district, consolidated local government, or urban-county at the next regular election, the question as to whether the property tax rate shall be levied. The question shall be submitted to the county clerk not later than the second Tuesday in August preceding the regular election.~~[The question shall be so framed that the voter may by his vote answer "for" or "against." If a majority of the votes cast upon the question oppose its passage, the order, resolution, or motion shall not go into effect. If a majority of the votes cast upon the question favor its passage, the order, resolution, or motion shall go into effect.]~~

(b) If an election is necessary for a school district under the provisions of subsection ~~(2)~~~~(1)~~ of this section, the district board of education may cause to be submitted to the voters of the district in a called common school election not less than thirty-five (35)~~[twenty (20)]~~ days nor more than forty-five (45)~~[thirty (30)]~~ days from the date the signatures on the petition are validated by the county clerk, or at the next regular election, at the option of the district board of education, the question as to whether the property tax rate shall be levied. If the election is held in conjunction with a regular election, the question shall be submitted to the county clerk not later than the second Tuesday in August preceding the regular election. The cost of a called common school election shall be borne by the school district holding the election. Any called common school election shall comply with the

1 provisions of KRS 118.025.

2 (c) In an election held under paragraph (a) or (b) of this subsection, the
 3 question shall be so framed that the voter may by his or her vote answer "for"
 4 or "against." If a majority of the votes cast upon the question oppose its
 5 passage, the ordinance, order, resolution, or motion shall not go into effect. If
 6 a majority of the votes cast upon the question favor its passage, the
 7 ordinance, order, resolution, or motion shall become effective.

8 (d) If the ordinance, order, resolution, or motion fails to pass pursuant to an
 9 election held under paragraph (a) or (b) of this subsection,~~[-and]~~ the
 10 property tax rate which will produce four percent (4%) more revenues from
 11 real property, exclusive of revenue from new property as defined in KRS
 12 132.010, than the amount of revenue produced by the compensating tax rate
 13 defined in KRS 132.010, shall be levied without further approval by the local
 14 governmental entity or district board of education~~[county fiscal court,~~
 15 ~~district board of education, or legislative body of a city, consolidated local~~
 16 ~~government, urban county government, or other taxing district, as the case~~
 17 ~~may be. If a majority of the votes cast upon the question favor its passage, the~~
 18 ~~order, resolution, or motion shall go into effect. The cost of a called common~~
 19 ~~school election shall be borne by the school district causing the election to be~~
 20 ~~held].~~

21 ~~(4)(3)~~ Notwithstanding any statutory provision to the contrary, if a local
 22 governmental entity or district board of education~~[city, county, school district, or~~
 23 ~~other taxing district]~~ has not established a final tax rate as of September 15, due to
 24 the recall provisions of this section, KRS 68.245, 132.027, or 160.470, regular tax
 25 bills shall be prepared as required in KRS 133.220 for all districts having a tax rate
 26 established by that date; and a second set of bills shall be prepared and collected in
 27 the regular manner, according to the provisions of KRS Chapter 132, upon

1 establishment of final tax rates by the remaining districts.

2 ~~(5)~~~~((4))~~ If a second billing is necessary, the collection period shall be extended to
3 conform with the second billing date.

4 ~~(6)~~~~((5))~~ All costs associated with the second billing shall be paid by the taxing district
5 or districts requiring the second billing.

6 Section 2. KRS 132.100 is amended to read as follows:

7 ~~If Whenever~~ the General Assembly enacts~~[shall enact]~~ any act pursuant to Section 171
8 of the Constitution as amended, classifying property and providing a lower rate of
9 taxation on personal property than on~~[upon]~~ real property, the provisions of the act shall
10 be subject to a referendum upon the written petition of qualified voters equal~~[in number]~~
11 to at least five percent (5%) of the votes cast in the state for a slate of~~[the]~~ candidates for
12 Governor and Lieutenant Governor at the last preceding regular election. The petition
13 shall be filed with the Secretary of State not more than four (4) months after the final
14 adjournment of the General Assembly that passed the act on which the referendum is
15 demanded, and shall specify the act or the item, section or part of the act on which the
16 referendum is demanded.~~[Each sheet of]~~ The petition shall be uniform in size and style
17 and shall be assembled in one (1) instrument for filing. Each sheet of the petition shall
18 contain the names of voters from one (1) voting precinct only, and shall include the
19 name, number and designation of the precinct in which the voters signing the petition
20 live. The inclusion of an invalid signature on a page shall not invalidate the entire
21 page of the petition, but shall instead result in the invalid signature being stricken and
22 not counted. Each signature shall be executed in ink or indelible pen and shall be
23 followed by the printed name, residence address, and Social Security number or date of
24 birth~~[contain the names]~~ of legal voters~~[in but one (1) voting preeinct, and shall state the~~
25 county and precinct. ~~Each voter shall write his post office address opposite his name, and,~~
26 ~~in cities of the first, second or third class, his street address].~~

27 Section 3. KRS 160.485 is amended to read as follows:

(1) The imposition of license fees authorized hereby shall be by order or resolution of the fiscal court. There shall be no more than one (1)~~[-such]~~ order or resolution passed in any one (1) calendar year. In the case of license fees required to be imposed pursuant to subsection (2) of KRS 160.484, the fiscal court shall make the order or resolution within ten (10) days following receipt of the first request which makes subsection (2) of KRS 160.484 effective.

(2) (a) The order or resolution of the fiscal court imposing license fees pursuant to subsections (1), (2), or (4) of KRS 160.484 shall go into effect forty-five (45)~~[thirty (30)]~~ days after its passage.

(b) ~~[If]~~ During the forty-five (45)~~[thirty (30)]~~ days next following the passage of the order or resolution any five (5) qualified voters who reside in the county may commence petition proceedings to protest the passage of the order or resolution by filing with the county clerk an affidavit stating that they constitute the petition committee and that they will be responsible for circulating the petition and filing it in the proper form within forty-five (45) days from the passage of the order or resolution. The affidavit shall state their names and addresses and specify the address to which all notices to the committee are to be sent. Upon receipt of the affidavit, the county clerk shall:

1. At the time of filing of the affidavit, notify the petition committee of all statutory requirements for the filing of a valid petition under this section;

2. At the time of the filing of the affidavit, notify the petition committee that the clerk will publish a notice identifying the tax levy being challenged and providing the names and addresses of the petition committee in a newspaper of general circulation within the county, if such publication exists, if the petition committee remits an amount

equal to the cost of publishing the notice determined in accordance with the provisions of KRS 424.160 at the time of the filing of the affidavit. If the petition committee elects to have the notice published, the clerk shall publish the notice within five (5) days of receipt of the affidavit; and

3. Deliver a copy of the affidavit to the fiscal court and the impacted school districts.

(c) The petition shall be filed with the county clerk within forty-five (45) days of the passage of the order or resolution. All papers of the petition shall be uniform in size and style and shall be assembled in one (1) instrument for filing. Each sheet of the petition shall contain the names of voters from one (1) voting precinct only, and shall include the name, number and designation of the precinct in which the voters signing the petition live. The inclusion of an invalid signature on a page shall not invalidate the entire page of the petition, but shall instead result in the invalid signature being stricken and not counted. Each signature shall be executed in ink or indelible pencil and shall be followed by the printed name, street address, and Social Security number or birthdate of the person signing. The petition shall be~~[a petition]~~signed by a number of registered and qualified voters residing in the affected jurisdiction equal to at least ten percent (10%) of the total number of votes cast in~~[equal to fifteen percent (15%) of the votes cast in the county for the office receiving the greatest total vote at] the last preceding presidential election.~~~~[is presented to the fiscal court protesting against passage of the order or resolution,]~~

(d) Upon the filing of the petition with the county clerk, the order or resolution shall be suspended~~[from going into effect]~~ until after the election referred to in subsection (3) of this section is held, or until the petition is finally

1 determined to be insufficient and no further action may be taken pursuant
 2 to paragraph (h) of this subsection.

3 (e) The clerk shall immediately notify the fiscal court and the impacted school
 4 districts that the petition has been received and shall, within thirty (30) days
 5 of the receipt of the petition, make a determination of whether the petition
 6 contains enough signatures of qualified voters to place the order or
 7 resolution before the voters]~~Each sheet of the petition shall contain the names~~
 8 ~~and addresses of voters in but one (1) voting precinct, and each sheet shall~~
 9 ~~state the name, number, or designation of the precinct and, where applicable,~~
 10 ~~the name, designation, or number of the district or ward wherein the precinct~~
 11 ~~is situated. If the signature is difficult to read, the voter shall, on the same line~~
 12 ~~legibly write or print his name in the same fashion as he signed it. One (1) or~~
 13 ~~more persons shall verify by affidavit the signatures and addresses of the~~
 14 ~~signers of the petition. The board or boards of registration in the county shall~~
 15 ~~give necessary and appropriate aid to the fiscal court so that the latter body~~
 16 ~~may make the initial, but not conclusive, determination of whether the petition~~
 17 ~~contains enough signatures of qualified voters to suspend the effect of the~~
 18 ~~order or resolution].~~

19 (f) If the county clerk finds the petition to be sufficient, the clerk shall certify to
 20 the petition committee, the fiscal court, and the impacted school boards
 21 within the thirty (30) day period provided for in paragraph (e) of this
 22 subsection that the petition is properly presented and in compliance with the
 23 provisions of this section, and that the order or resolution levying the tax
 24 will be placed before the voters for approval.

25 (g) If the county clerk finds the petition to be insufficient, the clerk shall,
 26 within the thirty (30) day period provided for in paragraph (e) of this
 27 subsection, notify, in writing, the petition committee, the fiscal court and the

impacted school districts of the specific deficiencies found. Notification shall be sent by certified mail and shall be published at least one (1) time in a newspaper of general circulation within the county, or if there is no such newspaper, shall be posted at the courthouse door.

(h) A final determination of the sufficiency of a petition shall be subject to final review by the Circuit Court of the county and shall be limited to the validity of the county clerk's determination. Any petition challenging the county clerk's final determination shall be filed within ten (10) days of the issuance of the clerk's final determination.

- (3) Upon validation of the petition,~~[Thereupon]~~ the fiscal court shall submit to the voters of the county at the next regular election or called common school district election,~~[either of]~~ which shall~~[to]~~ be held not less than thirty-five (35)~~[sixty (60)]~~ days nor more than forty-five (45) days from the date the signatures on the petition are validated by the county clerk~~[from the date of passage of said order or resolution]~~, the question as to whether the~~[such]~~ license fees for common school purposes shall be levied. Any called common school election shall comply with the provisions of KRS 118.025. If the election is~~[to be]~~ held in conjunction with a regular election, the question shall be submitted to the county clerk not later than the second Tuesday in August preceding the regular election. The question shall be so framed that the voter may by his vote answer, "for" or "against." If a majority of the votes cast upon the question oppose its passage, the order or resolution shall not go into effect. If a majority of the votes cast upon the question favor its passage, the order or resolution shall go into effect.
- (4) License fees imposed pursuant to KRS 160.482 to 160.488 shall become effective on~~[applicable upon]~~ the date specified in the order or resolution, but~~[in]~~ no~~[event]~~ later than the first day of the calendar year first beginning after the day~~[upon which]~~ the~~[said]~~ order or resolution is made.

1 Section 4. KRS 160.597 is amended to read as follows:

2 Any school tax authorized by KRS 160.593 to 160.597, 160.601 to 160.633, and 160.635
3 to 160.648 may be recalled as follows:

4 (1) (a) The order or resolution levying any of the school taxes designated~~[heretofore]~~
5 in this section shall go into effect not less than forty-five (45)~~[thirty (30)]~~ days
6 nor more than ninety (90) days after its passage.

7 (b) ~~[If,]~~During the forty-five (45)~~[thirty (30)]~~ days immediately following the
8 passage of the order or resolution, any five (5) qualified voters who reside in
9 the school district levying the tax may commence petition proceedings to
10 protest the passage of the order or resolution by filing with the county clerk
11 an affidavit stating that they constitute the petition committee and that they
12 will be responsible for circulating the petition and filing it in the proper
13 form within forty-five (45) days from the passage of the order or resolution.
14 The affidavit shall state their names and addresses and specify the address
15 to which all notices to the committee are to be sent. Upon receipt of the
16 affidavit, the county clerk shall:

- 17 1. At the time of filing of the affidavit, notify the petition committee of all
18 statutory requirements for the filing of a valid petition under this
19 section;
- 20 2. At the time of the filing of the affidavit, notify the petition committee
21 that the clerk will publish a notice identifying the tax levy being
22 challenged and providing the names and addresses of the petition
23 committee in a newspaper of general circulation within the county, if
24 such publication exists, if the petition committee remits an amount
25 equal to the cost of publishing the notice determined in accordance
26 with the provisions of KRS 424.160 at the time of the filing of the
27 affidavit. If the petition committee elects to have the notice published,

1 the clerk shall publish the notice within five (5) days of receipt of the
 2 affidavit; and

3 3. Deliver a copy of the affidavit to the school board or combined taxing
 4 district.

5 (c) The petition shall be filed with the county clerk within forty-five (45) days of
 6 the passage of the order or resolution. All papers of the petition shall be
 7 uniform in size and style and shall be assembled in one (1) instrument for
 8 filing. Each sheet of the petition shall contain the names of voters from one
 9 (1) voting precinct only, and shall include the name, number and
 10 designation of the precinct in which the voters signing the petition live. The
 11 inclusion of an invalid signature on a page shall not invalidate the entire
 12 page of the petition, but shall instead result in the invalid signature being
 13 stricken and not counted. Each signature shall be executed in ink or
 14 indelible pencil and shall be followed by the printed name, street address,
 15 and Social Security number or birthdate of the person signing. The petition
 16 shall be~~[a petition]~~ signed by a number of registered and qualified voters
 17 residing in the affected jurisdiction equal to at least ten percent (10%) of the
 18 total number of votes cast in the last preceding presidential election, except
 19 in consolidated local governments, where the petition shall be signed by a
 20 number of registered and qualified voters equal to at least five percent (5%)
 21 of the total number of votes cast in~~[equal to fifteen percent (15%), except in~~
 22 ~~counties containing a city of the first class, equal to five percent (5%), of the~~
 23 ~~votes cast in the school district or combined taxing district levying the tax for~~
 24 ~~the office receiving the greatest total vote at]~~ the last preceding presidential
 25 election.

26 (d) Upon the filing of the petition with the county clerk~~[is presented to the~~
 27 ~~county clerk requesting that the order or resolution of the tax be placed before~~

1 ~~the voters for approval~~], the order or resolution shall be suspended from going
 2 into effect for that district until after the election provided for in subsection (2)
 3 of this section is held, or until the petition is finally determined to be
 4 insufficient and no further action may be taken pursuant to paragraph (h)
 5 of this subsection.~~[The person presenting the petition shall be given a receipt~~
 6 ~~indicating the date of presentation. Each sheet of the petition shall contain the~~
 7 ~~names, residence addresses, Social Security numbers, or dates of birth of~~
 8 ~~voters in but one (1) voting precinct and each sheet shall state the name,~~
 9 ~~number, or designation of the precinct and, where applicable, the name,~~
 10 ~~number, or designation of the district or ward wherein the precinct is situated.~~
 11 ~~If the signature is difficult to read, the voter shall, on the same line legibly~~
 12 ~~write or print his name in the same fashion as he signed it. One (1) or more~~
 13 ~~persons shall verify by affidavit the signatures and addresses of the signers of~~
 14 ~~the petition.]~~

15 (e) The county clerk shall immediately notify the school board or combined
 16 taxing district that the petition has been received and shall, within thirty
 17 (30) days of receipt of the petition, make a~~[the]~~ determination of whether the
 18 petition contains enough signatures of qualified voters to place the order or
 19 resolution before the voters~~[suspend the effect of the order or resolution, and~~
 20 ~~immediately shall notify the school board that the petition has been received~~
 21 ~~and that the order or resolution levying the tax will be placed before the voters~~
 22 ~~for approval].~~

23 (f) If the county clerk finds the petition to be sufficient, the clerk~~[The county~~
 24 ~~clerk]~~ shall certify to the school board or combined taxing district and the
 25 petition committee within the thirty (30) day period provided for in
 26 paragraph (e) of this subsection,~~[days of receipt of the petition]~~ that the
 27 petition is properly presented and in compliance with the provisions of this

1 section, and that the order or resolution levying the tax will be placed before
 2 the voters for approval.

3 (g) If the county clerk finds the petition to be insufficient, the clerk shall, within
 4 the thirty (30) day period provided for in paragraph (e) of this subsection,
 5 notify, in writing, the petition committee and the school district or combined
 6 taxing district levying the tax of the specific deficiencies found.
 7 Notification~~[invalid, it shall state in writing the deficiency of said petition.~~
 8 ~~Written notification that the petition has been declared invalid and the~~
 9 ~~deficiencies thereof]~~ shall be sent by certified mail~~[to the person to whom a~~
 10 ~~receipt was given by the county clerk],~~ and shall be published at least one (1)
 11 time in a newspaper of general circulation within the county containing the
 12 school district levying the tax, or if there is~~[be]~~ no such newspaper, shall be
 13 posted at the courthouse door.

14 (h) A final determination of the sufficiency of a petition shall be subject to final
 15 review by the Circuit Court of the county in which the school district is
 16 located, and shall be limited to the validity of the county clerk's
 17 determination. Any petition challenging the county clerk's final
 18 determination shall be filed within ten (10) days of the issuance of the
 19 clerk's final determination~~[If good cause is shown, the county clerk shall~~
 20 ~~permit the petitioners to correct the deficiencies either by securing additional~~
 21 ~~valid signatures or by circulating a new petition, the petition to be submitted~~
 22 ~~to the county clerk within thirty (30) days from the date of the written~~
 23 ~~notification of the deficiencies].~~

24 (2) ~~[Thereupon,]If [it has been determined that]~~ the petition is sufficient~~[contains~~
 25 ~~enough valid signatures to suspend the effect of the order or resolution],~~ the county
 26 clerk shall at the option of the district board of education, either submit the
 27 question to the voters of the school district at the next regular election or submit the

1 question to the voters of the school district at a called common school election, ~~either of~~
 2 which is to be held not less than thirty-five (35)~~sixty (60))~~ days nor more
 3 than forty-five (45) days from the date the signatures on the petition are validated
 4 by the county clerk~~from the date of the passage of the order or resolution~~. Any
 5 called common school election shall comply with the provisions of KRS 118.025.

6 If the election is to be held in conjunction with a regular election, the question shall
 7 be submitted to the county clerk not later than the second Tuesday in August
 8 preceding the regular election. The question shall be so framed that the voter may
 9 by his vote answer, "for" or "against." If a majority of the votes cast in a district or
 10 combined taxing district upon the question oppose its passage, the order or
 11 resolution shall not go into effect in that district or combined taxing district. If a
 12 majority of the votes cast in a district or combined taxing district upon the question
 13 favor its passage, the order or resolution shall go into effect in that district. If the
 14 election is to be held in more than one (1) school district within a county, the votes
 15 shall be counted separately. The cost of a called common school election shall be
 16 borne by the school district causing the election to be held.

- 17 (3) If any statute in existence on June 17, 1978, is found to be in conflict with any
 18 provision of this section, the provisions of this section shall prevail.


19 Section 5. KRS 132.018 is amended to read as follows:

- 20 (1) If the tax rate applicable to real property levied by a county fiscal court, district
 21 board of education, or legislative body of a city, consolidated local government,
 22 urban-county government, or other taxing district is reduced as a result of
 23 reconsideration by the county fiscal court, district board of education, or legislative
 24 body of a city, consolidated local government, urban-county government, or other
 25 taxing district under the provisions of paragraph (j) of subsection (2) of Section 1
 26 of this Act~~[KRS 132.017(1)(b)]~~, the tax rate applicable to personal property levied
 27 under the provisions of KRS 68.248(1), 132.024(1), 132.029(1), and 160.473(1)

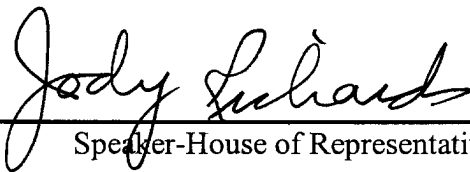
1 shall be reduced by the respective county fiscal court, district board of education, or
2 legislative body of a city, consolidated local government, urban-county government,
3 or other taxing district to an amount which will produce the same percentage
4 increase in revenue from personal property as the percentage increase in revenue
5 from real property resulting from the reduced tax rate applicable to real property.

6 (2) If the tax rate applicable to real property levied by a county fiscal court, district
7 board of education, or legislative body of a city, consolidated local government,
8 urban-county government, or other taxing district is reduced, under the provisions
9 of subsection (3) of Section 1 of this Act~~[KRS 132.017(2)(b)]~~, as a result of a
10 majority of votes cast in an election being opposed to such a rate, the tax rate
11 applicable to personal property levied by the respective county fiscal court, district
12 board of education, or legislative body of a city, consolidated local government,
13 urban-county government, or other taxing district shall be reduced, without further
14 action by the levying body, to an amount which will produce the same percentage
15 increase in revenue from personal property as the percentage increase in revenue
16 from real property resulting from the reduced tax rate applicable to real property.

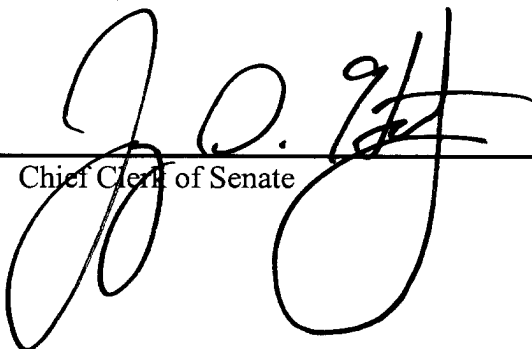
17 Section 6. The provisions of this Act shall apply to ordinances, orders, resolutions
18 or motions passed after July 15, 2005.



President of the Senate



Speaker-House of Representatives

Attest: 

Chief Clerk of Senate

Approved 

Governor

Date 